



DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
BUREAU OF REVENUE SERVICES, PROPERTY TAX DIVISION

Rule No. 202 (18-125 CMR 202)

TREE GROWTH TAX LAW VALUATIONS

DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125

Bureau of Revenue Services

Chapter 202-07

Tree Growth Tax Law Valuations - 2007

Summary:

36 M.R.S.A. § 576 requires the State Tax Assessor annually to establish the 100% valuation per acre for each forest type by economic region for parcels classified under the Tree Growth Tax Law. Below is the schedule for tax year 2007.

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Tree Growth Tax Law Valuation Schedule - 2007

COUNTY	SOFTWOOD	MIXED WOOD	HARDWOOD
Androscoggin	388.00	224.00	135.00
Aroostook	118.00	97.00	92.00
Cumberland	394.00	221.00	131.00
Franklin	149.00	119.00	106.00
Hancock	123.00	119.00	112.00
Kennebec	264.00	148.00	112.00
Knox	229.00	113.00	67.00
Lincoln	236.00	134.00	98.00
Oxford	168.00	125.00	102.00
Penobscot	100.00	86.00	91.00
Piscataquis	134.00	116.00	112.00
Sagadahoc	353.00	216.00	138.00
Somerset	138.00	142.00	142.00
Waldo	266.00	143.00	97.00
Washington	81.00	78.00	35.00
York	399.00	231.00	142.00

This rule incorporates current stumpage values into conventional and prevalent algorithms to determine the valuation of forestland by a classification and value averaging system that estimates the worth of forest land used for wood production excluding incremental value attributable to development potential.

